

EXHIBIT “A”

SUMMONSAttorney(s) Robert P. Stein, EsquireOffice Address 1415 East Route 70, Suite 103Town, State, Zip Code Cherry Hill, NJ 08034Telephone Number 973-842-7720

Attorney(s) for Plaintiff _____

Mastery Community Builders

Plaintiff(s)

vs.

Joyce E. Miller, C.P.A. and
_____J. Miller & Associates, LLC

Defendant(s)

**Superior Court of
New Jersey**Camden CountyCivil DivisionDocket No: CAM-L-000701-24**CIVIL ACTION
SUMMONS**

From The State of New Jersey To The Defendant(s) Named Above:

The plaintiff, named above, has filed a lawsuit against you in the Superior Court of New Jersey. The complaint attached to this summons states the basis for this lawsuit. If you dispute this complaint, you or your attorney must file a written answer or motion and proof of service with the deputy clerk of the Superior Court in the county listed above within 35 days from the date you received this summons, not counting the date you received it. (A directory of the addresses of each deputy clerk of the Superior Court is available in the Civil Division Management Office in the county listed above and online at http://www.njcourts.gov/forms/10153_deptyclerklawref.pdf.) If the complaint is one in foreclosure, then you must file your written answer or motion and proof of service with the Clerk of the Superior Court, Hughes Justice Complex, P.O. Box 971, Trenton, NJ 08625-0971. A filing fee payable to the Treasurer, State of New Jersey and a completed Case Information Statement (available from the deputy clerk of the Superior Court) must accompany your answer or motion when it is filed. You must also send a copy of your answer or motion to plaintiff's attorney whose name and address appear above, or to plaintiff, if no attorney is named above. A telephone call will not protect your rights; you must file and serve a written answer or motion (with fee of \$175.00 and completed Case Information Statement) if you want the court to hear your defense.

If you do not file and serve a written answer or motion within 35 days, the court may enter a judgment against you for the relief plaintiff demands, plus interest and costs of suit. If judgment is entered against you, the Sheriff may seize your money, wages or property to pay all or part of the judgment.

If you cannot afford an attorney, you may call the Legal Services office in the county where you live or the Legal Services of New Jersey Statewide Hotline at 1-888-LSNJ-LAW (1-888-576-5529). If you do not have an attorney and are not eligible for free legal assistance, you may obtain a referral to an attorney by calling one of the Lawyer Referral Services. A directory with contact information for local Legal Services Offices and Lawyer Referral Services is available in the Civil Division Management Office in the county listed above and online at http://www.njcourts.gov/forms/10153_deptyclerklawref.pdf.

/s/ Michelle M. Smith

Clerk of the Superior Court

DATED: 03/06/2024Name of Defendant to Be Served: Joyce E. Miller, C.P.A. and J. Miller & Associates, LLCAddress of Defendant to Be Served: 1617 John F. Kennedy Blvd., 20th Floor, Philadelphia, PA 19103

GOLDBERG, MILLER & RUBIN

A Professional Corporation

1415 East Route 70, Suite 103

Cherry Hill, NJ 08034

Telephone: (973) 842-7720

Fax: (973) 807-9496

Robert P. Stein, Esq.

rstein@gmrlawfirm.com

Attorney ID No.: 003521992

Attorney for Plaintiff, Mastery Community Builders

<p>MSC State & River, LLC d/b/a Mastery Community Builders, Inc.</p> <p style="text-align: center;"><i>Plaintiff,</i></p> <p style="text-align: center;">v.</p> <p>Joyce E. Miller, C.P.A.</p> <p style="text-align: center;">and</p> <p>J. Miller & Associates, LLC</p> <p style="text-align: center;">and</p> <p>John Doe(s) 1-5 and ABC Corporation(s).</p> <p style="text-align: center;"><i>Defendants.</i></p>	<p>SUPERIOR COURT OF NEW JERSEY LAW DIVISION – CAMDEN COUNTY</p> <p style="text-align: center;">DOCKET NO.: CAM-L-</p> <p style="text-align: center;">CIVIL ACTION</p> <p style="text-align: center;">COMPLAINT, DEMAND FOR JURY TRIAL, DESIGNATION OF TRIAL ATTORNEY, DEMAND FOR ANSWERS TO INTERROGATORIES, CERTIFICATION PURSUANT TO R. 4:5-1,</p>
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Plaintiff, by and through its attorney, Robert P. Stein, Esq., of Goldberg, Miller & Rubin, P.C., by way of Complaint against Defendants, says:

FACTS COMMON TO ALL COUNTS

1. Plaintiff, MSC State & River, LLC d/b/a Mastery Community Builders, Inc. ("Plaintiff"), is at all times material hereto a non-profit corporation with a place of business at 1001 N. 17th St., Camden, NJ 08105.
2. Defendant, Joyce E. Miller, C.P.A. ("Defendant Miller"), is an adult individual who, upon information and belief, is a duly licensed Certified Public Accountant in the states of New Jersey and Pennsylvania.
3. Defendant Miller is the Managing Principal and Founder of Defendant J. Miller & Associates, LLC ("Defendant Accounting Firm").
4. Defendant Accounting Firm is a limited liability company with a place of business at 1617 John F. Kennedy Blvd., 20th Floor, Philadelphia, PA 19103.
5. At all times material hereto, both Defendant Miller and Defendant Accounting Firm (jointly "Defendants") were licensed to conduct business in the state of New Jersey.
6. Defendant(s), John Doe(s) 1-5 (fictitious name(s)) ("John Doe") is/are an adult individual(s) and resident(s) of the State of New Jersey with the capacity to be sued in the State of New Jersey.
7. Defendant(s), ABC Corporation(s) (fictitious name) ("ABC Corporation") is/are a corporation authorized to do business in the State of New Jersey.
8. Defendant Miller held herself out to Plaintiff as an accounting expert with regard to charitable organizations, a class in which Plaintiff qualifies.
9. Defendants marketed their services to include tax exempt services.

10. According to Defendants, tax exempt services “include everything from the initial application for tax exempt status to re-institution of tax exempt status if lapsed.”
11. At all relevant times hereto, Defendant Miller and Defendant Accounting Firm sought and solicited the business of Plaintiff on the premise they were experts in their field of practice involving all issues related to accounting for charitable organizations, including tax advice.
12. As part of their engagement, the services of Defendant Miller and Defendant Accounting Firm included, *inter alia*, reviewing Plaintiff’s financials, advising Plaintiff of any accounting-related issues, advising Plaintiff of any applicable real estate tax programs, and positioning Plaintiff in a light most favorable to Plaintiff for taxation purposes.
13. Defendant Miller and Defendant Accounting Firm were aware that Plaintiff had previously applied for and received a tax exemption for five (5) years under the New Jersey Economic Development Act on August 8, 2017.
14. In and around 2021 Defendant Miller and Defendant Accounting Firm, on behalf of Plaintiff, applied to the City of Camden for an exemption from real estate taxes for properties used for charitable purposes.
15. This application was denied by based upon “ownership status.”
16. Defendant Miller and Defendant Accounting Firm received several notices regarding the upcoming expiration of Plaintiff’s tax-exemption status, as well as the denial of the second application.
17. Instead of properly alerting Plaintiff of any potential issues related to tax liability, and rather than taking corrective action to ensure Plaintiff would not lose its tax-exempt status, Defendant Miller and Defendant Accounting Firm wrongly assumed that the aforementioned notices were sent in error.

18. Further, Defendant Miller and Defendant Accounting Firm represented to Plaintiff that the notices were sent in error.
19. Defendant Miller and Defendant Accounting Firm did not timely appeal the denial resulting in the imposition of real estate tax for the full value of the land and improvements and subjected the property to a tax sale.
20. Plaintiff relied on Defendant Miller's and Defendant Accounting Firm's misrepresentations regarding its tax status.
21. Plaintiff relied on Defendant Miller's and Defendant Accounting Firm to properly file its application for a tax exemption.
22. Defendant Miller and Defendant Accounting Firm failed to properly notify Plaintiff of any tax-related issue.
23. Defendant Miller and Defendant Accounting Firm failed to properly file Plaintiff's application for a tax exemption. In the alternative, Defendants failed to timely appeal the denial.
24. As a result, on January 28, 2022, Plaintiff was advised by the City of Camden that the applicable tax exemption would not be approved, causing Plaintiff to incur great financial loss.

JURISDICTION AND VENUE

25. Plaintiff hereby incorporates by reference all preceding paragraphs as though fully set forth herein.
26. This Court has jurisdiction over the parties and claims pursuant to the New Jersey Constitution, Article 6, Section III.

27. Pursuant to R. 4:3-2(a), this Court is the proper venue for this matter to be prosecuted, because Plaintiff, a party to this matter, has a place of business in the County of Camden, in the State of New Jersey.

FIRST COUNT- BREACH OF CONTRACT

28. Plaintiff hereby incorporates by reference all preceding paragraphs as though fully set forth herein.

29. Plaintiff contracted with and retained Defendants for professional accounting services.

30. As part of the bargained for contract, Plaintiffs relied on Defendants for their specialty in providing services to charitable organizations vis a vis tax exempt services.

31. Plaintiff upheld their end of the contract, but Defendants failed to provide the services contracted for to Plaintiff's great detriment and loss.

WHEREFORE, Plaintiff demands judgment against Defendants for the following relief:

- A. Compensatory damages in an amount to be determined;
- B. Attorneys' fees and costs of suit;
- C. Interest; and
- D. Awarding such other and further relief as the Court deems reasonable and appropriate.

SECOND COUNT – PROFESSIONAL NEGLIGENCE

32. Plaintiff hereby incorporates by reference all preceding paragraphs as though fully set forth herein.

33. Under Section 13:29-3.19 of the New Jersey State Board of Accountancy's Rules of Professional Conduct, "[a]ll licensees shall comply with the Code of Professional Conduct of the American Institute of Certified Public Accountants [AICPA][.]"

34. The AICPA, a group in which Defendant Miller is a member, states that its members “are bound by the AICPA Code of Professional Conduct. Rule 201 requires that members provide professional services with competency.”
35. Further, “all AICPA members are required to follow a rigorous Code of Professional Conduct which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services.”
36. A client and accountant/tax professional relationship existed between Plaintiff and Defendants at all relevant times hereto.
37. As accountants and tax professionals retained by Plaintiff, Defendants owed Plaintiff a duty which required them to use the degree of knowledge, skill and care that is normally used by Certified Public Accountants, tax preparers, and tax advisors who represent clients such as Plaintiff.
38. Defendants owed to Plaintiff a duty to perform their professional services with reasonable care and due diligence.
39. Plaintiff reasonably relied upon the expertise of Defendants in the practice of tax preparation services and tax advice to provide Plaintiff with competent and thorough representation, tax preparation services, and/or tax advice with respect to its tax return filed in 2022.
40. Defendants failed to exercise reasonable care and due diligence in the performance of their professional services for Plaintiff, thereby breaching their duties owed to Plaintiff.
41. Specifically, Defendants were negligent in failing to properly file for a tax exemption, causing Plaintiff to incur financial loss.

42. Under New Jersey law, negligent accountants, tax professionals and accounting firms such as Defendants in this case, are responsible for plaintiffs' reasonable attorneys' fees and costs incurred in prosecuting professional malpractice and negligence action.

WHEREFORE, Plaintiff demands judgment against Defendants for the following relief:

- E. Compensatory damages in an amount to be determined;
- F. Attorneys' fees and costs of suit;
- G. Interest; and
- H. Awarding such other and further relief as the Court deems reasonable and appropriate.

DEMAND FOR JURY TRIAL

PLEASE TAKE NOTICE that Plaintiff respectfully demand a trial by jury as to all issues herein.

DESIGNATION OF TRIAL COUNSEL

PLEASE TAKE NOTICE that pursuant to N.J. Ct. R. 4:15-1(c), Plaintiff hereby designates **ROBERT P. STEIN, ESQUIRE** as trial counsel in this matter.

CERTIFICATION PURSUANT TO R. 1:38-7(b)

I certify that confidential personal identifiers have been redacted from documents now submitted to the court and will be redacted from all documents submitted in the future in accordance with Rule 1:38-7(b).

CERTIFICATION PURSUANT TO R. 4:5-1

I hereby certify that, to the best of my present knowledge, the within matter is not the subject of any other actions or arbitration proceeding, nor are any such other actions or arbitration proceedings presently contemplated in this matter.

DEMAND FOR DEFENDANTS' RESPONSES TO UNIFORM INTERROGATORIES

Pursuant to R. 4:17-1(b)(2), Defendants shall consider service of this complaint as an automatic service of Plaintiff's demand for responses to Uniform Interrogatories within sixty (60) days after Defendants serve an Answer to this Complaint.

GOLDBERG, MILLER & RUBIN, P.C.



BY:

Robert P. Stein, Esq.
Attorney for Plaintiff

Dated: March 5, 2024



New Jersey Judiciary
Civil Practice Division

Civil Case Information Statement (CIS)

Use for initial Law Division Civil Part pleadings (not motions) under Rule 4:5-1. Pleading will be rejected for filing, under Rule 1:5-6(c), if information above the black bar is not completed, or attorney's signature is not affixed.

For Use by Clerk's Office Only

Payment type <input type="checkbox"/> check <input type="checkbox"/> charge <input type="checkbox"/> cash	Charge/Check Number	Amount \$	Overpayment \$	Batch Number
Attorney/Pro Se Name Robert P. Stein, Esq.	Telephone Number 973-842-7720 ext.	County of Venue Camden		
Firm Name (if applicable) Goldberg, Miller & Rubin, P.C.	Docket Number (when available)			
Office Address - Street 1415 East Route 70, Suite 103	City Cherry Hill	State NJ	Zip 08034	
Document Type Complaint	Jury Demand <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Name of Party (e.g., John Doe, Plaintiff) MSC State & River, LLC d/b/a Mastery	Caption MSC State & River, LLC d/b/a Mastery v. Joyce Miller & J. Miller & Associates, LLC			
Case Type Number (See page 3 for listing) <u>607</u>				
Are sexual abuse claims alleged?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Does this case involve claims related to COVID-19?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is this a professional malpractice case? If "Yes," see N.J.S.A. 2A:53A-27 and applicable case law regarding your obligation to file an affidavit of merit.		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
Related Cases Pending? If "Yes," list docket numbers		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Do you anticipate adding any parties (arising out of same transaction or occurrence)?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Name of defendant's primary insurance company (if known)		<input type="checkbox"/> None	<input checked="" type="checkbox"/> Unknown	

The Information Provided on This Form Cannot be Introduced into Evidence.

Case Characteristics for Purposes of Determining if Case is Appropriate for Mediation


Do parties have a current, past or recurrent relationship? ☒ Yes ☐ No

If "Yes," is that relationship:

☐ Employer/Employee ☐ Friend/Neighbor ☐ Familial ☒ Business
☐ Other (explain) _____

Does the statute governing this case provide for payment of fees by the losing party? ☒ Yes ☐ No

Use this space to alert the court to any special case characteristics that may warrant individual management or accelerated disposition.

 Do you or your client need any disability accommodations? ☐ Yes ☒ No
If yes, please identify the requested accommodation:

Will an interpreter be needed? ☐ Yes ☒ No
If yes, for what language?

I certify that confidential personal identifiers have been redacted from documents now submitted to the court and will be redacted from all documents submitted in the future in accordance with Rule 1:38-7(b).

Attorney/Self-Represented Litigant Signature: _____



Civil Case Information Statement (CIS)

Use for initial pleadings (not motions) under *Rule* 4:5-1

CASE TYPES

(Choose one and enter number of case type in appropriate space on page 1.)

Track I - 150 days discovery

- 151 Name Change
- 175 Forfeiture
- 302 Tenancy
- 399 Real Property (other than Tenancy, Contract, Condemnation, Complex Commercial or Construction)
- 502 Book Account (debt collection matters only)
- 505 Other Insurance Claim (including declaratory judgment actions)
- 506 PIP Coverage
- 510 UM or UIM Claim (coverage issues only)
- 511 Action on Negotiable Instrument
- 512 Lemon Law
- 801 Summary Action
- 802 Open Public Records Act (summary action)
- 999 Other (briefly describe nature of action)

Track II - 300 days discovery

- 305 Construction
- 509 Employment (other than Conscientious Employees Protection Act (CEPA) or Law Against Discrimination (LAD))
- 599 Contract/Commercial Transaction
- 603N Auto Negligence – Personal Injury (non-verbal threshold)
- 603Y Auto Negligence – Personal Injury (verbal threshold)
- 605 Personal Injury
- 610 Auto Negligence – Property Damage
- 621 UM or UIM Claim (includes bodily injury)
- 699 Tort – Other

Track III - 450 days discovery

- 005 Civil Rights
- 301 Condemnation
- 602 Assault and Battery
- 604 Medical Malpractice
- 606 Product Liability
- 607 Professional Malpractice
- 608 Toxic Tort
- 609 Defamation
- 616 Whistleblower / Conscientious Employee Protection Act (CEPA) Cases
- 617 Inverse Condemnation
- 618 Law Against Discrimination (LAD) Cases

Track IV - Active Case Management by Individual Judge / 450 days discovery

156 Environmental/Environmental Coverage Litigation
303 Mt. Laurel
508 Complex Commercial
513 Complex Construction
514 Insurance Fraud
620 False Claims Act
701 Actions in Lieu of Prerogative Writs

Multicounty Litigation (Track IV)

282 Fosamax
291 Pelvic Mesh/Gynecare
292 Pelvic Mesh/Bard
293 DePuy ASR Hip Implant Litigation
296 Stryker Rejuvenate/ABG II Modular Hip Stem Components
300 Talc-Based Body Powders
601 Asbestos
624 Stryker LFIT CoCr V40 Femoral Heads
626 Abilify
627 Physiomesh Flexible Composite Mesh
628 Taxotere/Docetaxel
629 Zostavax
630 Proceed Mesh/Patch
631 Proton-Pump Inhibitors
633 Prolene Hernia System Mesh
634 Allergan Biocell Textured Breast Implants
635 Tassigna
636 Strattice Hernia Mesh
637 Singulair
638 Elmiron
639 Pinnacle Metal-on-Metal (MoM) Hip Implants

If you believe this case requires a track other than that provided above, please indicate the reason on page 1, in the space under "Case Characteristics".

Please check off each applicable category

☐ Putative Class Action ☐ Title 59 ☐ Consumer Fraud
☐ Medical Debt Claim

Civil Case Information Statement

Case Details: CAMDEN | Civil Part Docket# L-000701-24

Case Caption: MASTERY COMMUNITY BUILDERS VS
MILLER, C.P.A. JO

Case Initiation Date: 03/05/2024

Attorney Name: ROBERT P STEIN

Firm Name: GOLDBERG MILLER & RUBIN

Address: 155 PASSAIC AVENUE SUITE 430

FAIRFIELD NJ 07004

Phone: 9738427720

Name of Party: PLAINTIFF : Mastery Community Builders

Name of Defendant's Primary Insurance Company

(if known): Unknown

Case Type: PROFESSIONAL MALPRACTICE

Document Type: Complaint with Jury Demand

Jury Demand: YES - 6 JURORS

Is this a professional malpractice case? YES

Related cases pending: NO

If yes, list docket numbers:

Do you anticipate adding any parties (arising out of same transaction or occurrence)? NO

Does this case involve claims related to COVID-19? NO

Are sexual abuse claims alleged by: Mastery Community Builders? NO

THE INFORMATION PROVIDED ON THIS FORM CANNOT BE INTRODUCED INTO EVIDENCE

CASE CHARACTERISTICS FOR PURPOSES OF DETERMINING IF CASE IS APPROPRIATE FOR MEDIATION

Do parties have a current, past, or recurrent relationship? YES

If yes, is that relationship: Business

Does the statute governing this case provide for payment of fees by the losing party? YES

Use this space to alert the court to any special case characteristics that may warrant individual management or accelerated disposition:

Do you or your client need any disability accommodations? NO

If yes, please identify the requested accommodation:

Will an interpreter be needed? NO

If yes, for what language:

Please check off each applicable category: Putative Class Action? NO Title 59? NO Consumer Fraud? NO Medical Debt Claim? NO

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all documents submitted in the future in accordance with *Rule 1:38-7(b)*

03/05/2024

Dated

/s/ ROBERT P STEIN

Signed